

7.2.4 Tax Incentives of the Energy Policy Act of 2005**Appliance Manufacturers**

- Refrigerator manufacturers receive a \$75 credit for each unit sold that uses 15-19.9% less energy than required by the 2001 Federal minimum efficiency; \$125 for 20-24.9% less; and \$175 for at least 25% less.
- Clothes washer manufacturers receive a \$100 credit for each unit sold that meeting the 2007 ENERGY STAR criteria.
- Dishwasher manufacturers receive a \$3 credit per percentage of energy savings greater than the current ENERGY STAR criteria for each unit sold. For example, a dishwasher is 15% more efficient than the current ENERGY STAR criteria, the credit is $\$3 \times 15 = \45 .
- Credits are only available for products manufactured in the U.S.
- Each manufacturer is capped at \$75 million for available credits.

Stationary Fuel Cells and Microturbines

- Tax credit of 30%, up to \$1000 per kW for fuel cells that at 500 kW or greater and have an efficiency of at least 30%. Residential applications do not have a capacity or efficiency requirement. Units must be put in place between January 1, 2006 and December 31, 2007.
- Tax credit of 10%, up to \$200 per kW for microturbines that are less than 2,000 kW and have an efficiency of at least 26%. Units must be put in place between January 1, 2006 and December 31, 2007.

Source(s): ACEEE, The Federal Energy Policy Act of 2005 and its Implications for Energy Efficiency Program Efforts, Sept. 2005, p. 1-7.